

PASCALE DECLARATION

EXHIBIT A

Reinsurer Common Interest Confidentiality Agreement

This Common Interest and Confidentiality Agreement ("Agreement") is executed by TIG Insurance Company, successor by merger to International Insurance Company ("the Reinsurer"), reinsurer of AIU Insurance Company ("AIU"), under the relevant Reinsurance Agreements.

WHEREAS: AIU has provided notice of potential claims and/or has made claims against Reinsurer for recovery of billings under its Reinsurance Agreements; and

WHEREAS: In accordance with the terms of the Reinsurance Agreements, the Reinsurer seeks to exercise its right to inspect certain files of AIU with regard to AIU's reinsurance claims. AIU hereby grants Reinsurer access to all records relevant to the claims made against AIU by its insured, Foster Wheeler Corporation, for coverage under the reinsured policies, 75-100789, 75-101149 and 75-101988, including but not limited to related underwriting, claims and financial records; and

WHEREAS: Some of the documents to be inspected, as well as any additional information obtained from AIU or its attorneys and representatives, may include attorney-client communications between AIU and its counsel which are privileged and confidential and/or which may contain attorney-work product, disclosure of which may be prejudicial to the interest of AIU in the defense of underlying legal actions (hereinafter referred to as "Privileged Information"); and

WHEREAS: AIU and the Reinsurer share a common interest in the evaluation and defense of the underlying actions and the Reinsurer does not desire to cause any waiver of the attorney-client privilege or of the work product protection.

Therefore, it is agreed by Reinsurer as follows:

1. Reinsurer agrees that it is in the best interest of both AIU and Reinsurer to preserve and protect such privileges and protection as may be applicable to any of the documents examined and an unintended or inadvertent waiver of any such privilege or protections could be prejudicial to AIU and the Reinsurer.
2. Reinsurer agrees that any disclosure of such information to Reinsurer or its representatives is not intended to diminish in any way the privileged and confidential nature of such materials nor shall it constitute a waiver of any applicable privilege, including attorney-client privilege, work-product privilege, the joint-interest privilege or any other applicable privilege.
3. Reinsurer agrees it will not provide a copy of any Privileged Information to anyone outside its company, other than its own legal counsel, auditors,

retrocessionaires, governmental agencies and regulatory agencies, unless specifically required by subpoena or other duly issued order of a court or agency. Further, Reinsurer will limit dissemination within its company only to those persons with a business need relevant to the Reinsurer's rights and obligations under the Reinsurance Agreements. Reinsurer will not disclose or discuss Privileged Information, including within its company, except in such a manner which does not constitute a waiver of any privilege or protection.

4. Reinsurer agrees that if any person or entity requests or demands, by subpoena or otherwise, any Privileged Information from Reinsurer or its representative which could result in a waiver of any privilege or protection, then Reinsurer shall immediately notify AIU's legal counsel and fully cooperate in taking all reasonable steps necessary to protect the preservation and assertion of all applicable rights and privileges with regard to such Privileged Information.

All of the confidentiality obligations under this Agreement shall survive any termination of this Agreement.

The persons signing this Agreement represents and warrants that he/she is authorized to execute this Agreement on behalf of the Reinsurer.

By: Will R. Pascale

On behalf of TIG Insurance Co

DATED: July 2, 2007

By: [Signature]

On behalf of RuxBrown LLP and Associates

DATED: July 2, 2007

TIG 000006

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EXHIBIT B

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FILED UNDER SEAL